

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF WEST VIRGINIA

In re:

ALDERSON BROADDUS UNIVERSITY, INC.

Case No. 23-00427
Chapter 7

Debtor.

ORDER SUSTAINING TRUSTEE'S OMNIBUS OBJECTION TO CLAIMS NOS. 70 (James T. Barry), 9 (Carrie Bodkins), 76 (Lora R. Bryant) 4 (Andrea J. Bucklew), 6 (Andrea J. Bucklew), 8 (Edward Paul Burda), 78 (Danny Lee Franke), 68 (Karla Renee Hively) 87 (Deanna Leach), 7 (Chelsea Mayle), 24 (Timmy L. Mayle), 95 (Theresa D. McVicker), 81 (Phillip Northey), 86 (Austin H. O'Conner), 69 (James Martin Owston, 96 (Irina V. Rodimtseva), 72 (Stacey M. Rogers), 98 (Emily J. Rosier), 12 (Jesse E. Saffle) 61 (Nathan Satzer), 62 (Neeley Satzer), 63 (Kari Sisk), 111 (Tammy Jean Tallman), 2 (Lawrence Jennings Tallman), 56 (Cary Lindgren Walters), 25 (Kathy Dawn Wolfe) IN WHOLE OR IN PART SINCE EACH CLAIM ASSERTS A PRIORITY CLAIM FOR WHICH IT IS NOT ENTITLED AND THE TRUSTEE'S PROPOSED TREATMENT OF CLAIM NO. 31 FILED BY THE DEPARTMENT OF LABOR RELATED TO 403(B) BENEFITS

On April 15, 2025 a hearing was held on the Chapter 7 Trustee's *Omnibus Objection to Claims Nos. 70 (James T. Barry), 9 (Carrie Bodkins), 76 (Lora R. Bryant) 4 (Andrea J. Bucklew), 6 (Andrea J. Bucklew), 8 (Edward Paul Burda), 78 (Danny Lee Franke), 68 (Karla Renee Hively) 87 (Deanna Leach), 7 (Chelsea Mayle), 24 (Timmy L. Mayle), 95 (Theresa D. McVicker), 81 (Phillip Northey), 86 (Austin H. O'Conner), 69 (James Martin Owston, 96 (Irina V. Rodimtseva), 72 (Stacey M. Rogers), 98 (Emily J. Rosier), 12 (Jesse E. Saffle) 61 (Nathan Satzer), 62 (Neeley Satzer), 63 (Kari Sisk), 111 (Tammy Jean Tallman), 2 (Lawrence Jennings Tallman), 56 (Cary Lindgren Walters), 25 (Kathy Dawn Wolfe) in Whole or in Part Since Each Claim Asserts a Priority Claim for Which it is Not Entitled and the Trustee's Proposed Treatment of Claim No. 31 Filed by the Department of Labor Related to 403(B) Benefits*. [ECF No. 283]; the *Response to Objection to Claim No. 70* filed by James T. Barry [ECF No. 287]; the *Response to Objection to*

Claim No. 2 filed by Lawrence Jennings Tallman [ECF No. 288]; and the *Response to Objection to Claim No. 121 filed by Mahala Mitchell* [ECF No. 290].

Present at the Hearing were Thomas H. Fluharty, Chapter 7 Trustee, Joe Supple, Counsel for the Chapter 7 Trustee, and Lawrence Jennings Tallman. Upon consideration of the pleadings and the arguments of those present at the hearing, the Court does accordingly **ORDER** the following:

1. The Trustee's Omnibus Objection is **SUSTAINED**. The priority amounts claimed pursuant to 11 U.S.C. §§ 507(a)(4) and (a)(5) in Proof of Claims 70, 9, 76, 4, 6, 8, 78, 68, 87, 7, 24, 95, 81 86, 69, 96, 72, 98, 12, 61, 62, 63, 111, 2, 56, and 25 are allowed only in the amounts proposed by the Chapter 7 Trustee in Exhibit 1 to the Omnibus Objection and identified as Salary, 403(B) [contributions], and [accrued] Vacation. All remaining amounts claimed shall be treated as general unsecured claims.

2. Proof of Claim No. 31 filed by the U.S. Department of Labor for priority treatment of unpaid 403(B) contributions is allowed. By agreement of the Chapter 7 Trustee and the U.S. Department of Labor, the Trustee is authorized and directed to pay unpaid 403(B) contributions, in the amounts set forth in Claim 31, directly to the affected employees.

3. The Trustee is authorized and directed to determine appropriate withholdings on any proof of claim based on "Single, no dependents" and will issue W-2's or 1099's as appropriate, and to distribute withheld amounts to the appropriate taxing authorities. The Trustee is further authorized and directed to expend estate funds to comply with employer matching requirements as determined by Federal and State law.

4. The responses filed by James T. Barry [ECF No. 287], Lawrence Jennings Tallman [ECF No. 288]; and Mahala Mitchell [ECF No. 290] are **OVERRULED**.

Prepared by:

/s/ Joe M. Supple

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